

Based on the calculations, Hannah's residential energy credit is \$1,260. Here are the correct answers for each line:

**Residential Energy Efficient Property Credit**

▶ See instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2008**Attachment  
Sequence No. **158**

Name(s) shown on return

Your social security number

**Before you begin:** Figure the amount of any District of Columbia first-time homebuyer credit you are claiming.**Note.** Skip lines 1 through 12 if you only have a **credit carryforward from 2007**.

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>					
<b>2</b>	Multiply line 1 by 30% (.30) . . . . .	<b>2</b>					
<b>3</b>	Maximum credit amount . . . . .	<b>3</b>		\$2,000			
<b>4</b>	Enter the smaller of line 2 or line 3 . . . . .	<b>4</b>					
<b>5</b>	Qualified solar water heating property costs . . . . .	<b>5</b>					
<b>6</b>	Multiply line 5 by 30% (.30) . . . . .	<b>6</b>					
<b>7</b>	Maximum credit amount . . . . .	<b>7</b>		\$2,000			
<b>8</b>	Enter the smaller of line 6 or line 7 . . . . .	<b>8</b>					
<b>9</b>	Qualified fuel cell property costs . . . . .	<b>9</b>					
<b>10</b>	Multiply line 9 by 30% (.30) . . . . .	<b>10</b>					
<b>11</b>	Kilowatt capacity of property on line 9 above ▶ X \$1,000	<b>11</b>					
<b>12</b>	Enter the smaller of line 10 or line 11 . . . . .	<b>12</b>					
<b>13</b>	Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 . . . . .	<b>13</b>					
<b>14</b>	Add lines 4, 8, 12, and 13 . . . . .	<b>14</b>					
<b>15</b>	Enter the amount from Form 1040, line 44, or Form 1040NR, line 41 . . . . .	<b>15</b>					
<b>16</b>	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 49, plus the amounts, if any, from line 13 of Form 8396, and line 7 of Form 8859. <b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, line 44, plus the amount, if any, from line 13 of Form 8396, and line 7 of Form 8859. }	<b>16</b>					
<b>17</b>	Enter the amount from Form 6251, line 31 . . . . .	<b>17</b>					
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>					
<b>19</b>	Subtract line 18 from line 15. If zero or less, enter -0- here and on line 20 . . . . .	<b>19</b>					
<b>20</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 14 or line 19 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box b on that line . . . . .	<b>20</b>					
<b>21</b>	Credit carryforward to 2009. If line 20 is less than line 14, subtract line 20 from line 14 . . . . .	<b>21</b>					

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 13540P

Form **5695** (2008)